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FAX TRANSMISSION**DATE:** September 7, 2006**PTO IDENTIFIER:** Application Number 10/804,332-Conf. #7014
Patent Number**Inventor:** Thomas J. Smith et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** RADER, FISHMAN & GRAUER PLLC

Michael B. Stewart

PHONE: (248) 594-0633**Attorney Dkt. #:** 60680-1894**PAGES (Including Cover Sheet):** 6**CONTENTS:** Issue Fee Transmittal (1 page - in duplicate)
Comments on Statement of Reasons for Allowance Under 37 Cfr §1.104(e) (2 pages)
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PTO/SB/97 (09-04)

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Application No. (if known): 10/804,332

Attorney Docket No.: 60680-1894

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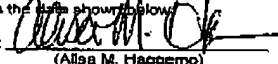
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Comments on Statement of Reasons for Allowance Under 37 Cfr

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Dated: September 7, 2006 Signature: 
(Allia M. Haggemo)

Docket No.: 60680-1894
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Thomas J. Smith et al.

Allowed: June 13, 2006

Application No.: 10/804,332

Confirmation No.: 7014

Filed: March 19, 2004

Art Unit: 3745

For: PISTON RING COATING

Examiner: F. D. Lopez

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE UNDER 37 CFR
\$1.104(E)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicant has received the Examiner's Statement of Reasons for Allowance with the June 13, 2006 Notices of Allowance and Allowability regarding the above-identified application. Entry of the Statement into the record should not be construed as any agreement with or acquiescence in the reasoning stated by the Examiner. Each of the claims stands on its own merits and is patentable because of the combination it recites and not because of the presence or absence of any one particular element. Applicant agrees with the Examiner's conclusions regarding patentability, without necessarily agreeing with or acquiescing in the Examiner's reasoning. Further, the claims have been found patentable over all of the prior art of record and not just a specific reference that may have been explicitly noted by the Examiner in the Comments.

The Examiner's Statement was not prepared by Applicant and only contains the Examiner's possible positions in one or more reasons for allowability. Thus, any interpretation with respect to the Examiner's Statement of Reasons for Allowance should not be imputed to the Applicant.

Application No.: 10/804,332

Docket No.: 60680-1894

Applicant believes no fee is due with this response. However, if a fee is due, please charge our Deposit Account No. 18-0013, under Order No. 60680-1894 from which the undersigned is authorized to draw.

Dated: September 7, 2006

Respectfully submitted,

By 

Michael B. Stewart

Registration No.: 36,018

RADER, FISHMAN & GRAUER PLLC

Correspondence Customer Number: 10291

Attorney for Applicant